

EXHIBIT K

Appeals Office
P.O. Box 24018
Fresno, CA 93779-4018

Person to Contact:

Theresa Carrillo
Employee ID Number: 1000157528
Tel: (559) 454-6337
Fax: (855) 223-7117

Date: **AUG 05 2019**

Refer Reply to:

AP:EX:FRC:TC

NORMA VENTURA
SOUTHERN POVERTY LAW CENTER
PO BOX 1287
DECATUR GA 30031

In Re:

Freedom of Information Act

FOIA Case Numbers:

F19128-0052 & F19133-0068

Dear Ms. Norma Ventura,

We are in receipt of your letter, dated July 26, 2019, which purports to administratively appeal under the Freedom of Information Act (FOIA), 5 U.S.C. Section 552, the May 17, 2019 and the May 21, 2019 Disclosure Specialist responses.

Your request for documentation regarding the execution of a search warrant and worksite enforcement operation conducted on April 5, 2018 at Southeastern Provision LLC located in Tennessee. You are seeking all records relating to the law enforcement activity including enforcement action review form, Risk Assessment guide, search warrant checklist, search warrant plan, all communications with the IRS and local government agency, Tennessee state or local law enforcement agencies, communication between IRS and Homeland Security and or customs enforcement, communication between IRS and managers and employees or other agents of Southeastern Provisions LLC, all photographs taken during the worksite enforcement operation, all administrative and criminal warrants issued and served by the agents and the IDs of all IRS personnel involved in planning of and or physically present during the worksite enforcement operation including name, rank or title and office location. You stated that you are not seeking tax return or tax return information of any third party including those of the owner of the LLC.

The Disclosure Specialist in disclosure office 12 responded to your request on May 17, 2019 under FOIA number F19128-0052 explaining that your request did not meet the provisions of the FOIA as a valid request and closed your request as imperfect. The Disclosure Specialist stated that the documents you requested are protected under IRC §6103 and you must have proper authorization to receive the documentation.

The Disclosure Specialist in the disclosure office 9 responded to your request on June 5, 2019 under the FOIA number F19133-0068 stated that the request was imperfect and requested that you provided 2848 or other valid authorizations to receive the documentation.

The Disclosure offices explained that the documents you are requesting are protected under IRC §6103 since all documents requested are within an investigative / or administrative file of a third-party taxpayer, therefore all documents within the file are third party documentation.

You submitted an appeal of those responses of the disclosure offices stating that the documents you requested are not tax information or tax returns. You stated that you expressly requested that the documents be segregated and provided. You stated that none of your documents fall under the protections of IRC §6103.

A determination by the disclosure office that a request is deficient in any respect is not a denial of access. Therefore, under the Departmental regulations, you are not entitled to administratively appeal these responses. 31 C.F.R. Section 1.5(f). These FOIA regulations apply to all bureaus of the Department of the Treasury, including the Internal Revenue Service. 31 C.F.R. Section 1.1(a)(1)(viii).

However, we will address your assertions that the documents do not fall under the protections of IRC §6103. The information you are seeking is the return information of a third-party taxpayer. "Return information" is defined in I.R.C. Section 6103(b)(2)(A) as

a taxpayer's identity ... or any other data, received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return or with respect to the determination of the existence, or possible existence, of liability [under the Internal Revenue Code]....

To the extent that such information exists, the Service is prohibited under I.R.C. Section 6103(a) from providing you with a copy of that information without authorization. Section 6103(a) provides that returns and return information are confidential. The FOIA provides that the disclosure provisions of the FOIA do not apply to matters that are

specifically exempted from disclosure by statute ... provided that such statute (A) requires that the matters be withheld ... in such a manner as to leave no discretion on the issue, or (B) establishes particular criteria for withholding or refers to particular types of matters to be withheld.

We concur with the Disclosure Specialist determination that all documents are protected under IRC §6103. Since the documentation you requested are within the tax, administrative and/or investigative file of a third-party and collected by the Service for a specific investigation, they fall within the provisions of IRC §6103.

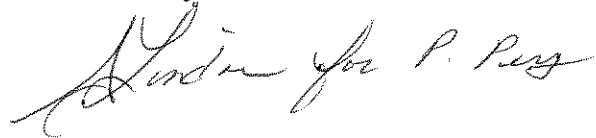
The FOIA allows access to records and documents in taxpayer accounts. The Disclosure office reviewed the account and pulls the necessary files, copies and provides the documents. The Disclosure office does not analyze the files for possible related documents. The FOIA require that the Disclosure office provide documents in the files specifically requested and which you have proper authorizations to receive.

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Since all of your request was out of scope of your authorization, you were not entitled to the release of the documents. The Disclosure office advised you that a form 2848 was needed to receive this information. Once you obtain the authorization from the entity you may submit a request to obtain those documents you requested.

Again, A determination by the disclosure office that a request is deficient in any respect is not a denial of access. Until you take action to correct the infirmities in your FOIA request and submit a proper request to the disclosure office, no further action will be taken by the disclosure office with respect to your request.

Also, there is no jurisdiction for an administrative appeal under these circumstances, we are closing our file in regard to this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "P. Perez", written in black ink.

P. Perez

Appeals Team Manager

Internal Revenue Service
Appeals, Fresno Campus
P.O. Box 24018
Fresno, CA 93779-4018

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